

Lead Schedule Example

Attachement A- Balance Sheet Account Reconcilations - Blackline Policy

Country Name: Coal Company

Entity	Account	Business Unit	Description	HFM Account	Acct Cncy.	GL Balance
BR214 - Eastern Coal Corporation (east)	200160		AR COMMWLTH OF KY-SPEC FUND	1310120	USD	1,447.59
BR214 - Eastern Coal Corporation (east)	264010		VEBA CLEARING ACCOUNT	140020200	USD	264,503.93
						<u>265,951.52</u> Total Assets
BR214 - Eastern Coal Corporation (east)	170000	BR001	I/C - BRINKS	202040	USD	(346,921.48)
BR214 - Eastern Coal Corporation (east)	170000	BR201	I/C - BRINKS	202040	USD	6,536,683.96
BR214 - Eastern Coal Corporation (east)	170000	BR203	I/C - BRINKS	202040	USD	(6,552,373.57)
BR214 - Eastern Coal Corporation (east)	170000	BR210	I/C - BRINKS	202040	USD	(2,078,710.61)
BR214 - Eastern Coal Corporation (east)	170000	BR221	I/C - BRINKS	202040	USD	(1,455,179.59)
BR214 - Eastern Coal Corporation (east)	428020		ACCRUED W/C - CURRENT YEAR	20307010	USD	(452,297.89)
BR214 - Eastern Coal Corporation (east)	439110		OPENING BALANCE FAS 106	2030100	USD	(5,226.96)
BR214 - Eastern Coal Corporation (east)	439210		OPENING BALANCE FAS 112	2030140	USD	(2,755.96)
BR214 - Eastern Coal Corporation (east)	470000		W/C LONGTERM	21706010	USD	(1,256,640.60)
BR214 - Eastern Coal Corporation (east)	480110		OPENING BALANCE FAS 106	217090	USD	(543,886.66)
BR214 - Eastern Coal Corporation (east)	480140		PAYMENTS FAS 106	217090	USD	556.86
BR214 - Eastern Coal Corporation (east)	480300		BLACK LUNG CL	2030127	USD	(499,148.79)
BR214 - Eastern Coal Corporation (east)	480400		BLACK LUNG TO CURRENT	2170280	USD	499,148.79
BR214 - Eastern Coal Corporation (east)	480500		FEDERAL BLACK LUNG NC	2170280	USD	2,799,752.01
BR214 - Eastern Coal Corporation (east)	480600		STATE BLACK LUNG NC	2170280	USD	(5,966,724.57)
BR214 - Eastern Coal Corporation (east)	480800		UMWA FAS 106 NC	2170290	USD	(24,220,951.51)
						<u>(33,544,676.57)</u> Total Liabilities
BR214 - Eastern Coal Corporation (east)	510000		CAPITAL STOCK	310020	USD	(290,065.00)
BR214 - Eastern Coal Corporation (east)	515000		APIC - COMMON	3250	USD	(69,198,758.82)
BR214 - Eastern Coal Corporation (east)	540000		EARNED SURPLUS	330010	USD	102,767,548.87
						<u>33,278,725.05</u> Total Equity

Detail Balance Sheet by Month (any Scenario)
 Eastern Coal Corporation - coal_ret.east
 Actual 2013
 USD

Jan

1310_120 - Other	1,448
1310 - Miscellaneous Receivables	1,448
TOTAL_AR - Total Account Receivables	1,448
1400_20_200 - Other	264,504
1400_20 - Prepaid Expenses	264,504
1400 - Other Current Assets	264,504
TOTAL_CURRENT_ASSETS - Total Current Assets	265,952
TOTAL_ASSETS - TOTAL ASSETS	265,952
2020_40 - Accounts Payable - Intercom Pittston	3,896,501
2020 - Accounts Payable	3,896,501
2030_70_10 - Self Insured	452,298
2030_70 - Workers Compensation	452,298
2030_100 - Opening_Balance	5,227
2030_100 - Post Retirement Benefits - Except SIP	5,227
2030_140 - Opening_Balance	2,756
2030_140 - Post Employment Benefits- FAS 112	2,756
2030 - Other Payables	959,430
CURRENT_LIABILITIES - TOTAL CURRENT LIABILI	4,855,931
2170_60_10 - Self Insured	1,256,641
2170_60 - Worker's Compensation	1,256,641
2170_90 - Opening_Balance	543,887
2170_90 - CashPay	(557)
2170_90 - Post Retirement Benefits-FAS 106	543,330
2170 - Other Liabilities - Non Current	28,688,746
TOTAL_LIABS - TOTAL LIABILITIES	33,544,677
3100_20 - Common Stock	290,065
3100 - Capital Stock	290,065
3250 - Paid in Capital	69,198,759
3300_10 - Beginning Retained Earnings	(102,767,549)
3300 - Retained Earnings	(102,767,549)
TOTAL_EQUITY - TOTAL EQUITY	(33,278,725)
TOTAL_LIAB_EQUITY - TOTAL LIABILITIES AND EQU	265,952